

FYE 2009 Review - Balance Sheet

School District: Dayton Independent
 Audit Firm Name: Rankin.Rankin & Company, CPA
 Date: 2/18/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

Date Generated: February 18, 2010 4:11:19 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (10)						
Fund 1 - Total Assets	290,801.14	337,090.87	-46,289.73	337,091.00	-0.13	
Fund 1 - Total Liabilities	16,626.00	16,626.00	0.00	16,626.00	0.00	
Fund 1 - Reserve for Enc. Prior Year – 8755	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Reserve for Sick Leave – 8762	0.00	0.00	0.00	50,000.00	-50,000.00	
Fund 1 - Reserved – 875X and 876X, not 8755 or 8762	0.00	0.00	0.00	2,726.00	-2,726.00	
Fund 1 - Unreserved – 8770	274,175.14	320,464.87	-46,289.73	267,739.00	52,725.87	Classification differences
Fund 1 - Fund Balance – Net	274,175.14	320,464.87	-46,289.73	320,465.00	-0.13	
Fund 1 - Total Liabilities and Fund Balance	290,801.14	337,090.87	-46,289.73	337,091.00	-0.13	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Sick Leave						
Fund 1 - Current Portion of Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Noncurrent Portion of Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Total Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (20)						
Fund 2 - Total Assets	49,254.39	49,254.39	0.00	250,753.00	-201,498.61	See page 13 of audit report; Difference is Fund cash overdraft
Fund 2 - Total Liabilities	49,254.39	49,254.39	0.00	250,753.00	-201,498.61	
Fund 2 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 2 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 2 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 2 - Total Liabilities and Fund Balance	49,254.39	49,254.39	0.00	250,753.00	-201,498.61	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (31)						
Fund 310 - Total Assets	26,868.72	26,868.72	0.00	26,869.00	-0.28	
Fund 310 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 310 - Reserved Fund Balance	26,868.72	26,868.72	0.00	26,869.00	-0.28	
Fund 310 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 310 - Fund Balance – Net	26,868.72	26,868.72	0.00	26,869.00	-0.28	
Fund 310 - Total Liabilities and Fund Balance	26,868.72	26,868.72	0.00	26,869.00	-0.28	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (32)						
Fund 320 - Total Assets	173,096.20	173,096.20	0.00	173,096.00	0.20	
Fund 320 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 320 - Reserved Fund Balance	110,819.11	110,819.11	0.00	173,096.00	-62,276.89	Classification differences
Fund 320 - Unreserved Fund Balance	62,277.09	62,277.09	0.00	0.00	62,277.09	
Fund 320 - Fund Balance – Net	173,096.20	173,096.20	0.00	173,096.00	0.20	
Fund 320 - Total Liabilities and Fund Balance	173,096.20	173,096.20	0.00	173,096.00	0.20	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (36)						
Fund 360 - Total Assets	4,498.09	4,498.09	0.00	4,498.00	0.09	
Fund 360 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 360 - Reserved Fund Balance	4,498.09	4,498.09	0.00	4,498.00	0.09	
Fund 360 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 360 - Fund Balance – Net	4,498.09	4,498.09	0.00	4,498.00	0.09	
Fund 360 - Total Liabilities and Fund Balance	4,498.09	4,498.09	0.00	4,498.00	0.09	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 (Debt Service) (40)						
Fund 400 - Total Assets	0.00	0.00	0.00	39,852.00	-39,852.00	Refer to page 37 of audit report; Debt Service Fund are not included in Munis
Fund 400 - Total Liabilities	0.00	0.00	0.00	39,800.00	-39,800.00	
Fund 400 - Reserved Fund Balance	0.00	0.00	0.00	52.00	-52.00	
Fund 400 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Fund Balance – Net	0.00	0.00	0.00	52.00	-52.00	
Fund 400 - Total Liabilities and Fund Balance	0.00	0.00	0.00	39,852.00	-39,852.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 (Debt Service SFCC) (41)						
Fund 410 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Assets - Governmental Funds	544,518.54	590,808.27	-46,289.73	832,159.00	-241,350.73	See explanations above
Total Liabilities - Governmental Funds	65,880.39	65,880.39	0.00	307,179.00	-241,298.61	
Reserved Fund Balance - Governmental Funds	142,185.92	142,185.92	0.00	257,241.00	-115,055.08	
Unreserved Fund Balance - Governmental Funds	336,452.23	382,741.96	-46,289.73	267,739.00	115,002.96	
Fund Balance – Net - Governmental Funds	478,638.15	524,927.88	-46,289.73	524,980.00	-52.12	
Total Liabilities and Fund Balance - Governmental Funds	544,518.54	590,808.27	-46,289.73	832,159.00	-241,350.73	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 (Food Service) (51)						
Fund 51 - Total Current Assets	81,677.39	87,735.84	-6,058.45	87,736.00	-0.16	
Fund 51 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 51 - Total Assets	81,677.39	87,735.84	-6,058.45	87,736.00	-0.16	
Fund 51 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 51 - Net Assets	81,677.39	87,735.84	-6,058.45	87,736.00	-0.16	
Fund 51 - Total Liabilities and Net Assets	81,677.39	87,735.84	-6,058.45	87,736.00	-0.16	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 81 (Food Service) (81)						
Fund 81 - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 81 - Total Non-current Assets	78,272.90	78,272.90	0.00	78,273.00	-0.10	
Fund 81 - Total Assets	78,272.90	78,272.90	0.00	78,273.00	-0.10	
Fund 81 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 81 - Net Assets	78,272.90	78,272.90	0.00	78,273.00	-0.10	
Fund 81 - Total Liabilities and Net Assets	78,272.90	78,272.90	0.00	78,273.00	-0.10	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Food Service (Funds 51 and 81 combined)						
Fund 51 and 81 - Total Current Assets	81,677.39	87,735.84	-6,058.45	87,736.00	-0.16	
Fund 51 and 81 - Total Non-current Assets	78,272.90	78,272.90	0.00	78,273.00	-0.10	
Fund 51 and 81 - Total Assets	159,950.29	166,008.74	-6,058.45	166,009.00	-0.26	
Fund 51 and 81 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 - Net Assets	159,950.29	166,008.74	-6,058.45	166,009.00	-0.26	
Fund 51 and 81 - Total Liabilities and Net Assets	159,950.29	166,008.74	-6,058.45	166,009.00	-0.26	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 52 (Day Care Operations) (52)						
Fund 52 - Total Current Assets	6,161.12	7,378.12	-1,217.00	10,791.00	-3,412.88	
Fund 52 - Total Non-current Assets	0.00	0.00	0.00	11,146.00	-11,146.00	
Fund 52 - Total Assets	6,161.12	7,378.12	-1,217.00	21,937.00	-14,558.88	
Fund 52 - Total Liabilities	0.00	0.00	0.00	3,413.00	-3,413.00	
Fund 52 - Net Assets	6,161.12	7,378.12	-1,217.00	7,378.00	0.12	
Fund 52 - Total Liabilities and Net Assets	6,161.12	7,378.12	-1,217.00	10,791.00	-3,412.88	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 54 (Adult Education Operations) (54)						
Fund 54 - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Liabilities and Net Assets	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 5X (Other Proprietary Operations) (5X)						
Fund 5X - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Liabilities and Net Assets	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Current Assets - Proprietary Funds	87,838.51	95,113.96	-7,275.45	98,527.00	-3,413.04	See explanations above
Total Non-current Assets - Proprietary Funds	78,272.90	78,272.90	0.00	89,419.00	-11,146.10	
Total Assets - Proprietary Funds	166,111.41	173,386.86	-7,275.45	187,946.00	-14,559.14	
Total Liabilities - Proprietary Funds	0.00	0.00	0.00	3,413.00	-3,413.00	
Net Assets - Proprietary Funds	166,111.41	173,386.86	-7,275.45	184,533.00	-11,146.14	
Total Liabilities and Net Assets - Proprietary Funds	166,111.41	173,386.86	-7,275.45	187,946.00	-14,559.14	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 6X (Fiscal Agent Funds) (6X)						
Fund 6X - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 7XXX (Trust and Agency Funds) (7XXX)						
Fund 7XXX - Total Assets	0.00	0.00	0.00	140,962.00	-140,962.00	Refer to page 19 of audit report; Trust and Agency Fund are not included in Munis
Fund 7XXX - Total Liabilities	0.00	0.00	0.00	140,962.00	-140,962.00	
Fund 7XXX - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Total Liabilities and Fund Balance	0.00	0.00	0.00	140,962.00	-140,962.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Assets - Fiduciary Funds	0.00	0.00	0.00	140,962.00	-140,962.00	
Total Liabilities - Fiduciary Funds	0.00	0.00	0.00	140,962.00	-140,962.00	
Reserved Fund Balance - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Unreserved Fund Balance - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Fund Balance – Net - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Liabilities and Fund Balance - Fiduciary Funds	0.00	0.00	0.00	140,962.00	-140,962.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 8 (Government Assets)						
Fund 8 - Fund Balance – Net	4,407,043.58	4,407,043.58	0.00	4,407,044.00	-0.42	Refer to page 27 of audit report
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 81 (Food Service Assets)						
Fund 81 - Fund Balance – Net	78,272.90	78,272.90	0.00	78,273.00	-0.10	Refer to pages 16 and 27 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 82 (Day Care Assets)					
Fund 82 - Fund Balance – Net	11,145.83	11,145.83	0.00	11,146.00	-0.17 Refer to page 16 of audit report
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 84 (Adult Education Assets)					
Fund 84 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 8X (Other Proprietary Fund Assets)					
Fund 8X - Fund Balance – Net	89,418.73	89,418.73	0.00	0.00	89,418.73 Program error
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Capital Assets					
Total Capital Assets - Fund Balance – Net	4,585,881.04	4,585,881.04	0.00	4,496,463.00	89,418.04 Program error; see above